



Trustees' Financial Summary

FY2015-16

Submit ID: 0732-26671163

**** Recalculated ****

41 Ravalli County

0732 Stevensville Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Bill Schiele **Phone #:** (406) 777-5481

(Signature)

(Date)

Chair, Board of Trustees: Greg Trangmoe

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
213	Safety	LOCAL		Local
315	Title I, Part A, Improving Basic Programs	FEDERAL	410733115	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	410733116	84.010A
424	Local Gov Sev Tax (LGST)	STATE	NA	State
550	Small Rural Grant	FEDERAL	NA	84.358A
601	Co-op Grant	FEDERAL	NA	NA
650	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	NA	84.358A
655	Department of Commerce	STATE	NA	NA
681	Significant Needs Grant	STATE	NA	NA
716	IDEA Part B	FEDERAL	4196607716ALLO	84.027
764	Indian Education	STATE	N/A	N/A
870	Deferred Maintenance & Energy Efficiency	STATE	NA	NA
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	528,726.45	124,797.32	251,224.05	61,777.56
02	Taxes Receivable - Real and Personal (120-149)	47,530.15	18,400.48	5,257.86	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	44.18			
05	Due From Other Governments (180)				470.73
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	576,300.78	143,197.80	256,481.91	62,248.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,197.00			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,197.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	47,530.15	18,400.48	5,257.86	3,656.12
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	225,385.65			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	300,187.98	124,797.32	251,224.05	58,592.17
52	TOTAL FUND BALANCE/EQUITY	525,573.63	124,797.32	251,224.05	58,592.17
53	TOTAL LIABILITIES AND FUND BALANCE	576,300.78	143,197.80	256,481.91	62,248.29

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,789.10	200,977.47	80,221.65	20,428.93
02	Taxes Receivable - Real and Personal (120-149)	8.30			984.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,797.40	200,977.47	80,221.65	21,413.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8.30			984.57
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,789.10	200,977.47	80,221.65	20,428.93
52	TOTAL FUND BALANCE/EQUITY	3,789.10	200,977.47	80,221.65	20,428.93
53	TOTAL LIABILITIES AND FUND BALANCE	3,797.40	200,977.47	80,221.65	21,413.50

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,551.17	18,008.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,551.17	18,008.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				44.18
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				44.18
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,551.17	17,964.60
52	TOTAL FUND BALANCE/EQUITY			9,551.17	17,964.60
53	TOTAL LIABILITIES AND FUND BALANCE			9,551.17	18,008.78

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,122.55	63,277.55		3,327,125.06
02	Taxes Receivable - Real and Personal (120-149)	1,430.91			24,259.78
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	55,553.46	63,277.55		3,351,384.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,430.91			24,259.78
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	54,122.55	63,277.55		3,327,125.06
52	TOTAL FUND BALANCE/EQUITY	54,122.55	63,277.55		3,327,125.06
53	TOTAL LIABILITIES AND FUND BALANCE	55,553.46	63,277.55		3,351,384.84

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,789.76	44,849.16		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	32,789.76	44,849.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,789.76	44,849.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,789.76	44,849.16		
53	TOTAL LIABILITIES AND FUND BALANCE	32,789.76	44,849.16		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	124,851.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	124,851.27			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	124,851.27			
52	TOTAL FUND BALANCE/EQUITY	124,851.27			
53	TOTAL LIABILITIES AND FUND BALANCE	124,851.27			

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	782,137.99	813,576.97
1112	District Levy - Personal Property	11,477.18	2,147.08
1113	District Levy - Heavy Motor Vehicles	215.21	268.05
1114	District Levy - Pers Prop/Mobile Homes	2,020.39	3,418.11
1190	Penalties and Interest on Taxes	4,137.83	3,359.82
1510	Interest Earnings	2,795.34	3,407.76
3110	Direct State Aid	1,603,744.36	1,728,326.52
3111	Quality Educator	133,148.34	132,644.93
3112	At Risk Student	21,412.05	22,766.79
3113	Indian Education For All	12,729.60	13,592.88
3114	American Indian Achievement Gap	5,000.00	3,690.00
3115	State Spec Ed Allowable Cost Pymt to Districts	176,417.81	161,478.34
3116	Data For Achievement	9,360.00	13,020.00
3118	Natural Resource Development	11,428.54	19,403.23
3120	State Guaranteed Tax Base Aid	660,238.62	743,586.66
3444	State School Block Grant	131,185.90	131,185.90
3446	SB96 Block Grant Reimbursement	7,274.79	0.00
6100	Material Prior Period Revenue Adjustments	59,035.61	4,518.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,633,759.56	3,800,391.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,500,808.27	1,633,307.54
		2XX	Personal Services - Employee Benefits	248,909.48	296,261.75
		3XX	Purchased Professional and Technical Services	42,307.62	23,599.84
		5XX	Other Purchased Services	11,108.76	13,276.39
		6XX	Supplies and Materials	177,066.23	121,526.67
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	65,171.39	113,422.95
		2XX	Personal Services - Employee Benefits	10,506.56	12,922.72
		5XX	Other Purchased Services	0.00	138.15
		6XX	Supplies and Materials	2,541.01	4,638.18
	222X Educational Media Services				
		1XX	Personal Services - Salaries	135,772.07	139,401.97
		2XX	Personal Services - Employee Benefits	17,148.21	19,263.01
		4XX	Purchased Property Services	4,813.80	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	14,512.41	35,453.98
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		38,188.31	31,666.66
		2XX Personal Services - Employee Benefits		4,392.05	3,223.06
		3XX Purchased Professional and Technical Services		11,907.02	7,077.36
		5XX Other Purchased Services		7,446.34	2,882.66
		6XX Supplies and Materials		3,107.48	3,102.04
		810 Dues and Fees		372.50	677.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		177,675.35	156,341.27
		2XX Personal Services - Employee Benefits		44,682.26	48,919.39
		5XX Other Purchased Services		4,404.70	1,616.39
		6XX Supplies and Materials		880.14	549.52
		810 Dues and Fees		1,439.00	1,250.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		42,658.04	40,494.76
		2XX Personal Services - Employee Benefits		9,846.85	8,964.41
		3XX Purchased Professional and Technical Services		15,831.00	19,845.25
		5XX Other Purchased Services		3,264.25	1,986.25
		6XX Supplies and Materials		1,435.24	5,064.24
		810 Dues and Fees		10.00	0.00
		8XX Other Expenditures		50.00	20.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		131,543.01	132,466.75
		2XX Personal Services - Employee Benefits		49,293.64	53,502.24
		3XX Purchased Professional and Technical Services		0.00	3,750.00
		4XX Purchased Property Services		206,613.66	139,350.71
		5XX Other Purchased Services		25,670.87	26,254.49
		6XX Supplies and Materials		36,771.44	42,236.49
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		0.00	64,663.96
280	Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		218,476.75	181,968.17
		2XX Personal Services - Employee Benefits		96,642.32	67,440.81
		5XX Other Purchased Services		31.64	551.77
		6XX Supplies and Materials		5,443.56	5,919.16
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		65,525.40	73,267.26
360	State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX Personal Services - Salaries		6,408.76	6,948.68



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	4,706.15	5,396.63
			6XX Supplies and Materials	0.00	406.63
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	38.22
			2XX Personal Services - Employee Benefits	0.00	2.95
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,188.00	6,069.00
			2XX Personal Services - Employee Benefits	23.14	35.17
			5XX Other Purchased Services	616.49	255.47
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,537.07	4,878.07
			2XX Personal Services - Employee Benefits	323.57	296.42
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,762.50	27,710.00
			2XX Personal Services - Employee Benefits	269.63	273.73
			5XX Other Purchased Services	1,673.71	694.11
			6XX Supplies and Materials	3,639.75	968.61
			8XX Other Expenditures	543.01	407.56
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	201.64	10,564.28
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	61,000.00	152,000.00
911 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	68,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,546,162.05</u>	<u>3,823,210.75</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					374,795.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,800,391.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,823,210.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	225,385.65	Less Last Year	51,788.43	(4b)	173,597.22	
					173,597.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					525,573.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	266,929.85	350,384.20
	1112 District Levy - Personal Property	3,999.25	896.34
	1113 District Levy - Heavy Motor Vehicles	72.35	116.81
	1114 District Levy - Pers Prop/Mobile Homes	841.80	1,267.04
	1190 Penalties and Interest on Taxes	1,574.30	1,221.46
	1510 Interest Earnings	1,397.69	1,703.87
	1900 Other Revenue from Local Sources	0.00	10.00
	2220 County On-Schedule Trans Reimb	54,015.00	56,919.00
	3210 State On-Schedule Trans Reimb	54,014.85	56,919.02
	3444 State School Block Grant	13,745.62	13,745.62
	3446 SB96 Block Grant Reimbursement	2,508.26	0.00
	6100 Material Prior Period Revenue Adjustments	-61,008.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		338,090.97	483,183.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	18,931.76	15,833.34
			2XX Personal Services - Employee Benefits	2,173.81	1,582.41
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	24,549.16	23,557.32
			2XX Personal Services - Employee Benefits	4,302.68	3,474.38
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,964.47	20,638.53
			2XX Personal Services - Employee Benefits	4,085.05	4,663.82
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	66,934.93	63,680.68
			2XX Personal Services - Employee Benefits	13,495.26	14,984.22
			3XX Purchased Professional and Technical Services	270.00	270.00
			4XX Purchased Property Services	31,315.17	29,508.65
			5XX Other Purchased Services	190,353.04	222,476.47
			6XX Supplies and Materials	28,275.71	19,580.67
			7XX Property and Equipment Acquisition	4,095.00	0.00

213 Safety

998 School Safety Transfers to Building Reserve Fund

61XX Operating Transfers to Other Funds

911 School Safety Transfer to Building Reserve Fund	0.00	16,098.57
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
348						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	28,504.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>442,250.43</u>	<u>436,349.06</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					77,963.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					483,183.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					436,349.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,797.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	78,292.58	104,212.23
	1112 District Levy - Personal Property	876.10	261.31
	1113 District Levy - Heavy Motor Vehicles	21.55	35.09
	1114 District Levy - Pers Prop/Mobile Homes	186.92	343.55
	1190 Penalties and Interest on Taxes	294.04	335.50
	1510 Interest Earnings	3,610.66	4,401.69
	6100 Material Prior Period Revenue Adjustments	4,965.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,246.85	109,589.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	2,000.00	0.00
			7XX Property and Equipment Acquisition	105,526.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,526.68	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	247,161.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,589.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	105,526.68	(4b)
	-105,526.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	251,224.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	116.46	142.00
	1611 National School Lunch Program	74,568.51	86,528.84
	1900 Other Revenue from Local Sources	32.81	0.00
	3220 State Food Services Match	1,017.01	470.73
	4550 Federal Child Nutrition	205,705.09	210,232.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		281,439.88	297,374.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	87,132.78	89,333.40
			2XX Personal Services - Employee Benefits	45,160.58	21,337.57
			4XX Purchased Property Services	2,354.03	3,293.53
			5XX Other Purchased Services	787.82	231.00
			6XX Supplies and Materials	134,111.71	141,138.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				269,546.92	255,334.23

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	16,585.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	297,374.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	255,334.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	32.86	(4b)
	-32.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,592.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,009.87	133.13
	1112 District Levy - Personal Property	28.79	1.85
	1113 District Levy - Heavy Motor Vehicles	0.86	0.00
	1114 District Levy - Pers Prop/Mobile Homes	3.13	5.62
	1190 Penalties and Interest on Taxes	6.08	6.42
	6100 Material Prior Period Revenue Adjustments	57.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,105.73</u>	<u>147.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	320.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>320.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	3,962.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	147.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	320.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,789.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,397.69	1,703.87
	2240 County Retirement Distribution	513,996.72	418,319.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		515,394.41	420,023.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	246,676.82	262,190.90	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	9,757.81	21,087.21	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	21,884.04	22,475.62	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,706.46	7,625.14	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	31,712.57	28,298.34	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	11,622.86	9,823.33	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	24,623.29	25,605.08	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,961.05	9,667.91	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,124.12	28,792.00	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,002.88	1,068.86	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,121.45	1,313.24	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	0.10	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	691.47	1,006.94	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	718.63	779.30	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,521.34	4,201.65	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	12,838.74	13,486.28	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				419,963.53	437,421.90	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					218,376.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					420,023.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,421.90	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					200,977.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
315	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	3,617.88
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	209,367.26
601	Co-op Grant	
	5700 Resources Transferred from Other School Districts or Cooperatives	11,148.00
650	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,338.00
655	Department of Commerce	
	3720 Quality Schools Facility Grant Program	16,550.40
681	Significant Needs Grant	
	3610 Services for Significant Needs Students	3,375.00
716	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	96,285.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		350,681.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
315	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	2,754.50
			2XX Personal Services - Employee Benefits	863.38
			315 Subtotal	3,617.88
316	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	117,868.89
			2XX Personal Services - Employee Benefits	70,012.32
			5XX Other Purchased Services	10,708.05
			6XX Supplies and Materials	10,778.00
			316 Subtotal	209,367.26
601	Co-op Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	6,219.63
			2XX Personal Services - Employee Benefits	4,928.37
			601 Subtotal	11,148.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
650	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		10,338.00
			650 Subtotal		10,338.00
655	Department of Commerce				
	372	Quality Schools Facility Grant Program			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		16,550.40
			655 Subtotal		16,550.40
681	Significant Needs Grant				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,201.70
			2XX Personal Services - Employee Benefits		1,173.30
			681 Subtotal		3,375.00
716	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		50,703.62
			2XX Personal Services - Employee Benefits		45,581.76
			716 Subtotal		96,285.38
764	Indian Education				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			5XX Other Purchased Services		629.69
			6XX Supplies and Materials		25.50
			764 Subtotal		655.19
870	Deferred Maintenance & Energy Efficiency				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition		13,721.25
			870 Subtotal		13,721.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					365,058.36



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					94,598.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					350,681.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					365,058.36 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,221.65 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
315 Title I, Part A, Improving Basic Programs	3,617.88	3,617.88	0.00
316 Title I, Part A, Improving Basic Programs	209,367.26	209,367.26	0.00
601 Co-op Grant	11,148.00	11,148.00	0.00
650 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,338.00	10,338.00	0.00
655 Department of Commerce	16,550.40	16,550.40	0.00
681 Significiant Needs Grant	3,375.00	3,375.00	0.00
716 IDEA Part B	96,285.38	96,285.38	0.00
764 Indian Education	0.00	655.19	-655.19
870 Deferred Maintenance & Energy Efficiency	0.00	13,721.25	-13,721.25
Total	350,681.92	365,058.36	-14,376.44



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	25,633.76	14,343.28
1112	District Levy - Personal Property	337.48	44.49
1113	District Levy - Heavy Motor Vehicles	7.15	4.53
1114	District Levy - Pers Prop/Mobile Homes	49.72	82.38
1190	Penalties and Interest on Taxes	106.68	84.39
1510	Interest Earnings	465.89	567.95
6100	Material Prior Period Revenue Adjustments	6,138.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,738.68	15,127.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
		1XX	Personal Services - Salaries	7,422.75	8,771.18
		2XX	Personal Services - Employee Benefits	28.81	147.53
		3XX	Purchased Professional and Technical Services	0.00	2,000.00
		4XX	Purchased Property Services	0.00	191.57
		6XX	Supplies and Materials	532.00	2,631.82
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	7,268.82	11,497.74
		5XX	Other Purchased Services	4,687.14	5,463.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,939.52	30,702.91

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	36,004.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,127.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,702.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,428.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	116.46	142.00	
	1910 Rentals	7,850.00	10,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,966.46	10,142.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	2,151.41	1,661.92
			2XX Personal Services - Employee Benefits	13.98	370.08
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	1,855.98	4,106.34
			2XX Personal Services - Employee Benefits	170.29	1,638.57
			4XX Purchased Property Services	4,836.69	553.48
			6XX Supplies and Materials	107.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,135.75	8,330.39

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						7,739.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,142.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,330.39 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,551.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		232.94	283.97
	5300 Operating Transfers from Other Funds		201.64	10,564.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			434.58	10,848.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	957.82	1,291.64
			2XX Personal Services - Employee Benefits	0.00	286.55
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	580.38	0.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	649.69	7,924.74
			2XX Personal Services - Employee Benefits	31.27	611.07
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	147.71	0.00
			2XX Personal Services - Employee Benefits	0.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,367.78	10,114.00

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					17,230.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,848.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,114.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,964.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,777.29	24,477.82
	1112 District Levy - Personal Property	368.64	65.67
	1113 District Levy - Heavy Motor Vehicles	6.81	8.03
	1114 District Levy - Pers Prop/Mobile Homes	65.70	107.74
	1190 Penalties and Interest on Taxes	134.50	106.07
	1510 Interest Earnings	116.46	142.00
	3281 State Technology Aid	3,853.22	3,958.20
	6100 Material Prior Period Revenue Adjustments	1,300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,622.62</u>	<u>28,865.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	15,358.28	13,169.85
			6XX	Supplies and Materials	8,564.75	1,561.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					23,923.03	14,731.47

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				39,988.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				28,865.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,731.47 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				54,122.55 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	17,006.07	17,006.07
	3447 SB96 Combined Block Grant Reimbursement	5,589.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,595.71	17,006.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	46,271.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,006.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,277.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	434,351.37	483,519.98
	1112 District Levy - Personal Property	5,456.67	1,251.46
	1113 District Levy - Heavy Motor Vehicles	118.85	159.90
	1114 District Levy - Pers Prop/Mobile Homes	1,184.51	1,774.76
	1190 Penalties and Interest on Taxes	1,982.23	1,732.95
	1510 Interest Earnings	11,805.91	11,851.54
	3120 State Guaranteed Tax Base Aid	46,481.26	31,573.55
	6100 Material Prior Period Revenue Adjustments	14,991.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>516,371.98</u>	<u>531,864.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
		860 Agent Fees/Issuance Costs		500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>500.00</u>	<u>500.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,795,760.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	531,864.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,327,125.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	116.46	142.00	
	1900 Other Revenue from Local Sources	6,361.01	26.00	
	1910 Rentals	315.00	140.00	
	1920 Contributions/Donations from Private Sources	150.00	5,315.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,942.47	5,623.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		0.00 7,878.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00 7,878.29

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				35,045.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,623.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,878.29 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				32,789.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	582.35	709.94
213	Safety		
	5301 School Safety and Security Transfer	0.00	16,098.57
348			
	5301 School Safety and Security Transfer	28,504.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,086.74	16,808.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	595.28
910	Budget Amendment				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	29.00	0.00
			6XX Supplies and Materials	22,190.50	0.00
912	Budget Amendment				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	13,487.17
			4XX Purchased Property Services	0.00	2,611.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,219.50	16,693.85

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	44,734.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,808.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,693.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,849.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	248.79	186.48
	6100 Material Prior Period Revenue Adjustments	87.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		336.21	186.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance	124,664.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	124,851.27	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	146,033.14	125,711.73
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,361,685.45	1,481,868.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	98,762.90	20,833.48
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,274.87
XX	XXX 26XX 41X	Energy Utility Services	104,065.54	75,028.37
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	132,663.96
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	320.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	98,431.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	98,431.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	32,810.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	141,740.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	329,147.17
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	181,968.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	67,440.81	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	551.77	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,919.16	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	73,267.26	0.00	0.00	0.00	0.00
Totals			329,147.17	0.00	0.00	0.00	0.00

329,147.17

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	317,861.14	0.00	0.00	0.00	317,861.14
Buildings	11,699,922.61	0.00	0.00	0.00	11,699,922.61
Machinery and Equipment	929,005.11	-86,829.98	119,247.93	40,753.00	920,670.06
Totals at Historical Cost	12,946,788.86	-86,829.98	119,247.93	40,753.00	12,938,453.81
Depreciation					
Building Accum	659,868.03	0.00	108,557.48	0.00	768,425.51
Machinery and Equipment Accum	498,931.58	0.00	63,632.49	0.00	562,564.07
Total Accumulated Depreciation	1,158,799.61	0.00	172,189.97	0.00	1,330,989.58
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	11,787,989.25	-86,829.98	-52,942.04	40,753.00	11,607,464.23

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	108,557.48	0.00	0.00
Operations and Maintenance (26XX)	14,210.02	0.00	0.00
Transportation (27XX)	49,422.47	0.00	0.00
Total Depreciation for FY2016	172,189.97	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0732-26671163

**** Recalculated ****

41 Ravalli County

0732 Stevensville Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	57,500.50	12,595.50	10,114.00	0.00	59,982.00	0.00	59,982.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	57,500.50	12,595.50	10,114.00	0.00	59,982.00	0.00	59,982.00
Bond(s)							
06/15/2011	8,880,000.00	0.00	0.00	0.00	8,880,000.00	0.00	8,880,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	8,880,000.00	0.00	0.00	0.00	8,880,000.00	0.00	8,880,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0732-26671163

**** Recalculated ****

41 Ravalli County

0732 Stevensville Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	434,376.04	11,072.16	0.00	445,448.20
Net Pension - TRS	2,811,681.75	147,668.34	0.00	2,959,350.09